



POLICY OF  
CONTRIBUTIONS TO  
THE COMMUNITY



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The background features a solid blue field on the right side, which transitions into a white area on the left. The boundary between the blue and white is defined by several large, smooth, organic shapes that resemble liquid droplets or flowing water. The text is positioned in the white area, centered vertically and horizontally relative to the blue section.

POLICY OF  
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## INTRODUCTION

The Company carries out its activities in a business environment where its employees, service providers, nature, customs and the idiosyncrasies of the communities interact, take part in and affect the development of business.

Taking the foregoing into account, the Company contributes to the progress of society and, especially, to its stakeholders.

This document establishes the general policy so that the support and direct contributions that the Company grants through donations, sponsorships or others, are carried out, in its form and substance, in accordance with its principles and values and that these benefit the community directly.

## 1. POLICY OF CONTRIBUTIONS TO THE COMMUNITY

The Company has decided to establish a policy that serves as a reference to guide the decisions that are adopted regarding the contributions that are considered appropriate and that are for the benefit of the country or the communities where the Company carries out its activities.

This Policy is mandatory for the entire organization, that is, directors, senior executives, workers, temporary staff and external collaborators.

The Company supports initiatives that may refer to educational, social, cultural, environmental, sports, entertainment, art, scientific and technological dissemination issues, among others. These are developed by legal persons and institutions that are formally constituted and duly authorized to receive said contributions under current legislation. In this sense, the Company may make contributions, under any of its forms, within the regulatory framework of the respective laws, such as educational, sports, cultural, social and other donations that may exist in the future. The foregoing, as long as the contributions strictly comply with the legal system in force at the time of their realization.

The background of the institutions considered for a potential delivery of any benefit should be evaluated. The objective of these institutions must be a worthy cause and those in which the persons in charge of their administration do not have antecedents that may cause doubts regarding their intentions or for having committed crimes against the public faith will be privileged.

Contributions granted must always be accounted for in accordance with current legal and accounting standards.

Special care must be taken to ensure that the contributions made are aimed at the benefit of the community and never the objective of influencing the performance of authorities or auditors. In particular, considering the scope of what is established in Chilean Law No. 20,393 on Criminal Liability of Legal Persons, special care must be taken when making contributions, in such a way as to prevent that in these actions there may be invitations and / or gifts to public officials, politically exposed persons or belonging to State companies, both nationally and abroad.

It is a policy of the Company that contributions for the benefit of the community are made under an appropriate control environment, based on procedures and with proper documentation, and hopefully by monitoring the effective use that the grantee or recipient has made with the contributions received. If necessary, the tools that are required to formalize the generation, reception and evaluation of requests, as well as the mechanism for delivery of contributions, should be implemented.

It is not allowed to make contributions of any kind with cash

## 2. PRINCIPLES AND DEFINITIONS

The principles and definitions mentioned below constitute the basis on which the Policy established by the Company applies.

### 2.1 Responsibilities

#### 2.1.1 Board of Directors

It is responsible for establishing and updating the Policy of Contributions to the Community.

It must provide to the management with the guidelines about the delivery of resources, as well as the associated annual budget.

#### 2.1.2 Administration

In addition to being in charge of materializing the contributions, the Administration has the responsibility of developing and applying the necessary procedures for an adequate control of the commitments, transactions or disbursements incurred for each contribution that is delivered to third parties, whether it is carried out in money, through the delivery of species or under any other modality, and their adequate accounting in accordance with current regulations.



The Administration must frame the delivery of contributions within the budget authorized by the Board of Directors, and generate the appropriate inquiries towards it, in particular cases that are not provided for in this Policy, or when the specific situation generates doubts regarding the application of the Policy.

The Administration will account to the Board, at least once a year, of the global amount of the contributions made by the Company in the previous annual period, reporting the amounts delivered according to the characteristics of the beneficiaries, for each type (educational, social, sports, environmental, etc). The Board of Directors may evaluate whether said contributions or donations are framed in terms of amounts and objective as established in this Policy, which must be duly certified by the Administration.

### 2.1.3 Internal Audit and Crime Prevention Officer

They are in charge of verifying compliance with this Policy, the procedures and current regulations. They must report to the Board, immediately, any irregularity detected in this matter.

## 2.2 Definitions and Classifications

For the purposes of this Policy, Contribution to the Community is understood to be any voluntary contribution, made by the Company to a third party, which can be made in money, in kind or in the form of services, including people, organizations, corporations, foundations and any legal person.

These contributions must be distinguished from the attentions and gifts that representatives of the Company may make for institutional or commercial marketing purposes, which are regulated in the Company's Code of Ethics.

### 2.2.1 Types of Contribution

#### Donation

It is the monetary or in-kind contribution that is made without the existence or commitment of a consideration in exchange between the parties.

Through a donation, the Company contributes money or goods to carry out an activity, for the creation or improvement of infrastructure, or for services in order to support the community, by contributing to specific non- profit organizations, which must be formally constituted and duly authorized to receive donations under current legislation.

Except for exceptions duly authorized by the Board of Directors, the Company may only make donations when the applicable legislation exempts the hint process and the donor institution delivers the corresponding donation certificate.

#### Auspice

It is the economic contribution to a specific project or activity, which commits the recipient to include the name of the sponsor in the diffusion and publicity. Unlike the donation, the sponsor receives compensation through the dissemination of his image, by appearing publicly sponsoring the activity or project.

#### Sponsorship

It is the support that the Company gives to a certain project or activity, which does not involve the contribution of resources, but does involve the support with the name and its prestige, which is understood to add value to the sponsored for the success of its management.

#### Minor Contribution

They are those that are carried out for smaller amounts to organizations that do not necessarily have legal personality, but that can be clearly identifiable in the community.

The Board of Directors will define annually the global amount that the Administration can allocate for these purposes, as well as the maximum amount that can be delivered individually in each case. Examples of this type of contribution are: set of t-shirts as a prize for a sports championship, solidarity contribution for victims, contributions for a holiday, implements for a social headquarters, transportation for an educational activity, etc.

### 2.2.2 Areas Eligible for Contributions

The Company may, in general, make the contributions it deems appropriate, with the Senior Administration being responsible for their approval.

Among the different possible areas, the following should be considered as preferences:

- Research and development
- Education
- Culture
- Community Equipment
- Environment
- Social Welfare



- Health
- Art
- Sports

Any contribution that cannot be classified in any of the categories mentioned above must be presented to the Board of Directors for its consideration.

### 3. PROCEDURE

#### 3.1 Contribution Request

Any donation, sponsorship, sponsorship or minor contribution must be formally requested in writing by the beneficiary, either through a letter or a project that, without prejudice to the various forms, content and style to generate the request, must finally include the following essential information:

- Tax ID, business name, history of the company or organization.
- Description of the requesting organization.
- Identification of their attorneys, representative and main leaders.
- Amount or goods requested.
- Objective and projected destination of the contribution.
- Other information that the applicant deems appropriate to include.

There may be exceptional cases in which contributions are delivered to institutions that have not requested it. Even in such cases, the formalization of such action must be done through a formal letter from the institution, acknowledging such action and providing the same information indicated above, necessary to accredit the contribution.

#### 3.2 Evaluation and Approval

All donation requests received must be evaluated by the Administration and in cases where the evaluation is positive, it must be formally approved by the General Management.

As a relevant part of the evaluation, the background of the beneficiary should be considered, in terms of the formality of its organization, the probity of its main members, and the destination of the funds.

Those organizations that can subsequently demonstrate the use of what they received for the purposes that have been defined in the request should be privileged. The evaluation must also consider the reasonableness of the amount requested with respect to the objective or proposed project.

#### 3.3 Registration and supporting documentation of contributions

A record of the applications received must be created within the Company, and kept up to date. The record must contain at least the following information:

- Complete background of the applicant: Tax ID, company name, background of the organization, accreditation of the legal representative, purpose of the application, amount.
- Result of review of the background of natural and, legal persons, and their legal representatives on the OFAC, PEP and public officials lists.
- Authorization of the request by the Managing Director by email.
- Details of the transactions, disbursements or contributions resulting from the resolution.
- Contribution Agreement signed by the legal representative of the beneficiary and two attorneys of the Company.
- Accounting account to record the contributions made.
- Certificates or other formal documents that allow supporting that the donation, sponsorship or sponsorship was actually made, and that eventually allow access to the tax exemptions or benefits that apply.
- Documentation of possible follow-up actions, such as photographs, press clippings, videos, interviews with beneficiaries, etc.
- In no case should a donation or sponsorship be delivered with cash; It must always be done through nominative documents (check, voucher or transfer), in the name of the beneficiary. These documents should not be issued in the name of a third party.

There are specific laws that regulate how to contribute, register and control certain types of donations (eg: sports, culture and others). In the event that a contribution falls within the scope of such laws, the registration and control actions that are enunciated are without prejudice to the rigorous observation of what is established in them.

#### 3.4 Annual Budget

The Administration must present an annual budget for donations, auspices and sponsorships, in addition to a



global budget for minor contributions and the maximum amount for each minor contribution. These must be formally approved in a Board session.

The Administration may process and make the contributions indicated in the budget approved by the Board of Directors without the need to request its approval in each case. In any case, the materialization of the contribution must always be authorized by the Managing Director.

Any contribution that exceeds the total annual budget of the Company for this purpose must be formally approved by the Board of Directors.

### **3.5 Report**

Annually, the General Manager must inform the Board of Directors and the Crime Prevention Officer about the donations, sponsorships or sponsorships made the previous year, detailing the amounts and / or valuing the assets actually delivered or committed. The report must also compare the total amount actually delivered with the annual budgeted amount.

## **4. APPROVAL AND MODIFICATIONS**

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This document was approved by the Company's Board of Directors at a meeting held on March 1, 2016 and modified as approved by the Board of Directors on July 5, 2022. In case of modifications, then the date of holding of the Board meeting of the Company in which the modification in question in this section has been approved must be entered in this section.

## **5. VALIDITY**

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This Policy governs from the date of approval indicated and will have an indefinite duration as long as the Company's Board of Directors does not adopt another resolution in this regard.

## **6. DISCLOSURE MECHANISMS**

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The full and updated text of this document will be made available and kept available to interested parties on the Company's website ([www.goldenomega.cl](http://www.goldenomega.cl)).



